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electricity not to exceed ten cents per kilowat hour for lighting, nor more than eight cents per kilowat hour for power and domestic uses other than lighting. If the rate so fixed does not yield sufficient revenue to meet the necessary expenses, the deficit is made up by a tax on all real estate within the district.<sup>47</sup> In Nebraska, electrical districts may be created on recommendation of the state board of irrigation, highways and drainage, and if approved by a majority of the electors affected. The affairs of the district are administered by three directors elected by the qualified resident voters. Within the larger district, directors are authorized to create electrical improvement districts of two classes: Public electrical improvement districts, composed of a municipality and one or more contiguous precincts outside the municipality; and private electrical improvement districts, composed of the premises of 20 or more landowners susceptible of being supplied with electrical energy by one common distribution line. Public electrical improvement districts are administered by three commissioners elected by the resident voters. Private electrical improvement districts are created on petition of 20 or more landowners and the cost of installing the necessary apparatus may in no case exceed 10 per cent of the value of the land in the proposed sub-district. The directors of the district fix the rates of service for each sub-district, which in all cases is furnished at cost. Any electrical district may be progressively enlarged by the annexation of contiguous territory.<sup>48</sup>

*Land Improvement Districts.* Land improvement districts may be created in Idaho by the district courts on petition of all the interested landowners. At the time of decreeing the creation of an improvement district, the court appoints a commissioner who must be an experienced, competent, licensed surveyor. The commissioner makes the necessary surveys, prepares a plat, and estimates the cost of clearing the land within the district. All by-products are the property of the district. When the land is cleared it may be apportioned into suitable tracts for sale.<sup>49</sup>

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**Budgetary Laws.** The very comprehensive budgetary provisions of the New York constitution have been anticipated by statute in several States in 1915. Washington, Vermont, Nebraska, North Dakota and Wisconsin adopted legislation on the subject.

<sup>47</sup> Laws Regular Session, 1915, p. 97.      <sup>49</sup> Laws, 1915, p. 273.

<sup>48</sup> Laws, 1915, p. 443.

In Washington, chapter 126, p. 159, it is enacted that on or before October 15 in even-numbered years the head of each department and institution shall transmit to the board of finance (consisting of the governor, treasurer and auditor) itemized estimates for the ensuing biennium. The auditor shall prepare a statement of the appropriations of the current biennium with the amounts expended to September 30, and a statement of the appropriations for the two preceding bienniums. With these he shall present to the board of finance an estimate of the revenues of the ensuing biennium. Printed copies of these items of information shall be sent to all members-elect at least fifteen days before the legislature convenes.

The Vermont law, No. 26, p. 87, goes somewhat further into detail. The governor, auditor, treasurer, chairman of the finance committee of the senate, the chairmen of the ways and means and the appropriations committees of the house and the purchasing agent are constituted a committee on budget. The head of each department and institution is required during October in the even-numbered years to file a statement of the appropriations to his department or institution for the two preceding and the current bienniums together with the expenditures to date and requests for the next biennium. The statements are to be set forth under prescribed functional heads. Likewise, any person, institution or corporation proposing to request an appropriation or prefer a claim is required to present a statement to the committee, otherwise no such claim or request may come before the legislature. The committee is to prepare a statement containing the foregoing information together with a statement of the revenues of the current and two preceding bienniums and of unexpended balances and prospective revenues for the ensuing biennium. The statement must be sent to members-elect by December 1st and to each town clerk for public reference. The budget committee of the incoming administration may amend the estimates and must present to the legislature a consolidated statement of income and expenditures for three preceding bienniums and estimates for the ensuing period. At the end of the time allotted for presenting new bills, the committee is directed to make a statement of all appropriations carried in such bills together with their own recommendations therefor. After adding to the consolidated statement all appropriations carried in miscellaneous bills, the committee is to present a final appropriation bill.

The committee is empowered to examine any department or institution with a view to suggesting greater efficiency and economy and

observe whether expenditures are kept within appropriations. Emergency expenditures may be made by the committee and included in the next budget.

The Nebraska legislature enacted a law providing a "budget system," (chapter 229, p. 532) by which the governor is made the chief budget officer. It is made his duty to prepare and transmit to the legislature a "detailed and summarized estimate" of the State's revenues and expenditures for the ensuing biennium as recommended by him and his reasons for recommending the same if any item varies from that of the last biennium. Items which must appear in such estimate are: Total valuation of property in the State, the state debt and interest charges, receipts and expenditures for the preceding biennium, estimated revenues of the ensuing biennium classified by sources, expenditures for the preceding biennium classified by departments and a detailed statement of the estimates for the ensuing biennium classified as expenditures for permanent improvements, salaries, maintenance and new undertakings. The governor's estimates are to be printed and available to members, citizens and the press at the convening of the legislature. To assist the public in comprehending the financial status of the State, the auditor is directed to prepare a clear and condensed statement at the close of the fiscal years showing the expenditure of each department and activity, in form for general circulation.

The state budget board of North Dakota consists of the governor, the state auditor, the attorney general and the chairmen of the appropriations committees of the house and senate of the preceding legislative assembly. The board is authorized to employ the necessary clerks, stenographers and expert accountants. Not later than August 1st of each year preceding a session of the legislative assembly, the state auditor obtains from each board, commission or department supported wholly or partly by public revenue an itemized statement of the amount of money necessary for the proper maintenance, extension or improvement of the department. The state budget board meets on the third Tuesday of November of the year preceding a legislative session to consider the estimates submitted. The head of any board, commission or department is authorized to appear before the board in defense of his estimates; members of the board may visit any institution to ascertain its financial needs; and public hearings may be had to adjust the various items of the budget. The budget so prepared is submitted to the general assembly, accompanied by explanatory statements, not later than the tenth day of the session.

The budget must likewise contain estimates of the amount of revenue necessary to meet the accruing interest on the public debt and to recruit the sinking fund; an estimate of the revenues which the State will probably receive during the ensuing biennium; and the amount of all unexpended balances.<sup>50</sup>

Wisconsin provided a budget system for cities of the first class. The heads of departments are required to file with the city comptroller a detailed estimate of their financial needs, including improvements, during the ensuing year. The city board of estimates consist of the mayor, the president of the common council, the comptroller, the city treasurer, the city attorney, the commissioner of public works, and the members of the finance committee of the common council. The board meets annually on August 1. The board of estimates prepares a budget from the estimates so submitted and submits the same to the common council on or before September 15 of each year. At least one public hearing is had on the proposed budget before its final adoption. The common council by an affirmative vote of a majority of the aldermen may make changes in the proposed budget. The mayor may veto separate items of the budget.<sup>51</sup>

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<sup>50</sup> Laws 1915, p. 67.

<sup>51</sup> Laws 1915, ch. 327.